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# Taking the Examination

By J. HUGH JACKSON

During recent years there has been a great deal of discussion, both oral and written, concerning the prevalency of failures among those who have sat for the American Institute or for various C. P. A. examinations. The percentage of failures has been entirely too large—nearly everyone agrees to that—but there has been by no means a unanimity of opinion as to the real cause or causes of these failures. Certain critics have been prone to place the blame upon the various boards of examiners, believing that the questions asked have been too long or too hard, or have not been clearly stated, or for other reasons have not been a fair means of testing the applicant's right to be admitted into the membership of the Institute or to be certified as a public accountant in the state where he has made his application.

A study of the recent examinations set by the American Institute of Accountants must lead one to the conclusion that the examinations have not been too long or too hard. Furthermore, where two or more interpretations might have been placed upon a problem (and such problems have been comparatively few) the writer is frankly of the opinion that any reasonably sensible interpretation and any reasonably sound solution would have been taken by the respective examiners as an acceptable answer. It must be acknowledged that the above is only a matter of personal opinion, but is it not reasonable to believe that any group of leading accountants of any state body or of the national organization would impartially and with all fairness give every consideration to the examinee? We believe this is the only fair assumption that can be made, and we believe further that if a roll-call were taken of everyone who has taken the Institute or similar examinations within recent years—regardless as to whether the examinees were successful or not—fully ninety per cent. of the applicants would say unhesitatingly that the examinations were entirely fair and that the marks received were all that could have been expected.

Contra critics, however, have maintained that the large percentage of failures resulted mainly because of the inexperience or other unpreparedness of the applicant. It is true that some are not by nature or by training qualified to do public accounting work, some have had insufficient training, while others are

lacking in experience—but are any of these reasons the major cause of so many failures? We believe not. The training and other qualifications of an applicant are supposedly quite carefully inquired into, and it cannot be maintained that boards of accountancy everywhere are negligent in this respect. Is it not also true that many applicants who fail miserably in such a written examination would have little or no trouble in performing similar work on an assignment? And, on the other hand, are there not those who do well in an examination but are largely lacking in the experience necessary to do the same work on an audit? In an increasing number of cases undergraduates in university courses in accounting have been successful in passing certain state examinations, though they have had no practical accounting experience. Is it experience alone which is lacking or is necessary?

What is it, then, which hinders most the applicant in passing his examination? It is undoubtedly partly due to a lack of knowledge of accounting, and partly to lack of accounting experience, but more than either of these we believe that such failures arise from a lack of knowledge of *how to take an examination*. It is this which we intend briefly to discuss, in the hope that it may prove of material assistance to those contemplating taking the Institute or other examinations.

Obviously, one need not only to know his subject, but also to have in his own mind an orderly arrangement of the material on the subject, if he is to be successful in any written examination. But more than that, the examinee must have *confidence in himself* that he knows his subject. He should think of the examination largely as he would think of an assignment of his firm, and of the examiners as he would of the client. He should forget that it is an examination and thus he will succeed much more easily than if he becomes nervous and excited about it before the examination begins.

Do not study up to the last minute, but rest and thoroughly relax at least one day before the examination. Thus one will come to his examination well prepared to do clear and effective thinking. He should endeavor to do no studying, or as little as possible, between the sessions of the examination, but rather save his strength for the examination itself. Instead of studying between the daily sessions of the examination, let him take a brisk walk in the open air—keep himself physically fit.

The following suggestions, then, are presented with reference to the actual examination and it is believed they will be found of assistance, particularly to those who are not accustomed to taking examinations. They are as follows:

1. Know definitely in advance the exact time allowed for the particular sessions of the examination, that is, when the examination is to begin and how many hours are allowed for its completion.
2. Be certain, before going to the examination to have plenty of working materials—two fountain pens, or several well-sharpened pencils should be available.
3. The examinee should lay his watch out before him, and work by his watch.
4. Upon receiving the examination questions he should—
  - (a) Note specifically how many questions must be answered, and if certain questions (and which ones) are required;
  - (b) Read through the entire set of questions, and note (at least mentally) which questions he intends answering;
  - (c) Allot the time to the individual questions somewhat in accordance with the credit which is to be given each question (for instance, if there are five questions to be answered in four hours, it may be that the first question will require approximately one hour, the second question two hours, and the other three questions twenty minutes apiece). In case more credit is to be given one question than another the examiners usually state the relative credit which each question is to receive.
5. The examinee is now ready to begin actual work (twenty to thirty minutes out of four or five hours may be very profitably spent in the preliminary survey). He should work steadily, but not too rapidly. Do not try to hurry, for that will almost surely cause one to make an error or to omit some important point.
6. In taking up each individual question, he should *first* read it entirely through. Try to determine what point of principle or procedure the examiner wants to illustrate in that problem, and then "hit it hard." Endeavor

to work intelligently, and not in the dark as to what is wanted. Answer fully, but briefly, every point in the problem, but when an answer is completed and the examinee has given the reasons for it, he should *stop*. A good answer may be easily spoiled by unnecessary additions, which show that after all the examinee did not fully understand the problem.

7. In case two or more interpretations can be placed upon the problem, or in case there are two or more ways of handling an item, the examinee should give *briefly* the several possibilities and should state *definitely* which interpretation or method he has chosen, and why he has chosen it. (Illustration: Discount on sales may either be deducted from gross sales, or may be treated as a selling expense, or may be considered a financial transaction. Recently an examinee, in one state C. P. A. examination, deducted discount on sales from gross sales; a transcript made of the examination paper showed that the examiners had marked it "wholly wrong," and had failed him on that problem. If the several possible methods had been stated, the examinee might have been more successful.)

Likewise, if in doubt as to the meaning of a question, the examinee should state briefly his understanding of it and give his answer. Then he should explain *briefly* how any other construction would affect the answer.

8. Follow instructions, and endeavor to visualize exactly what happened and the sequence of the transactions. If journal entries are requested, the examinee should put the answer in the form of journal entries, regardless of his own ideas as to the best method of stating the solution. Record what happened in as clear and logical a way as possible—each statement or account should be clearly stated and should be properly set off by itself.
9. When the allotted time has been given to one problem the examinee should stop *at once* and take up the next problem or question. (In case only a few minutes more will complete the problem, the examinee is of course supposed to show judgment in his action, but ordinarily the next problem should be taken up at once.) Upon the completion of the other problems or questions, if

there is yet time, the examinee may return and complete the former problem. In general, it is safe to say that the examiners are more interested in one's grasp of fundamentals than that he should get every answer arithmetically correct; and a candidate will stand a much better chance of passing his examination if he brings out the real points in all the questions—even though slight errors may exist in the results.

Yet the examinee should be careful in regard to technique, or to the mechanics of his work. The neatness of the work will make a decided impression upon the mind of the examiner, and careless work will involuntarily mark the examinee as slovenly and careless in his habits of thinking. Writing should be plain, and figures not crowded.

10. Upon completing the examination paper one should go over the answers carefully, and not hurry away from the examination. Many a man has saved his examination by just this procedure, and if time remains to do so no examinee should even think of leaving an examination without carefully reviewing his paper.
11. *First, last, and all the time, keep cool—Do not lose your head.* If one feels that he is about to “blow up” he should just lay down his pencil for a few minutes and absolutely forget the work. It may be that he needs the time, but a few minutes' relaxation will be the best thing he can have, both for himself and for his examination.

The individual who has never experienced the strain and weariness of a long examination, oftentimes not only requiring high-grade technical knowledge but as well a struggle against time, little appreciates what it means. The real point is, however, that while it may be difficult it is far from being impossible, and the accomplishment is well worth any sacrifice made. The examinations have been passed and they will continue to be passed; any individual with an adequate knowledge of accounting and of the kindred subjects, with the required amount of experience, with reasonable confidence in himself, and with a knowledge of how to approach an examination may feel reasonably certain of obtaining his Institute or C. P. A. certificate whenever he makes the attempt.